

**REPORT OF THE AUDIT OF THE  
WARREN COUNTY  
CLERK**

**For The Year Ended  
December 31, 2007**



**CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS  
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**EXECUTIVE SUMMARY**  
**AUDIT EXAMINATION OF THE**  
**WARREN COUNTY CLERK**

**For The Year Ended**  
**December 31, 2007**

The Auditor of Public Accounts has completed the Warren County Clerk's audit for the year ended December 31, 2007. Based upon the audit work performed, the financial statements present fairly in all material respects, the revenues and expenditures of the County Clerk and the revenues, expenditures, and fund balances of the County Clerk's operating fund and county fund with the State Treasurer in conformity with the regulatory basis of accounting.

**Financial Condition:**

A fee official in counties with a population over 70,000 has two funds established with the state for the deposit of fees collected. Seventy-five percent (75%) of the fees collected are deposited in a County Clerk's operating fund and used for office expenses of the fee official. The remaining twenty-five percent (25%) of fees collected are deposited to the county government fund and paid quarterly to the county government. These funds are closed at the end of each four-year term by paying the balances to the respective county government.

The County Clerk had total revenues of \$26,146,825, which was a \$1,771,076 increase from the prior year. Except for reimbursed expenses in the amount of \$24,276 the County Clerk paid 25% of revenues to the Warren County Fiscal Court in the amount of \$630,641. This was an increase of \$133,622 from the prior year. In addition, expenditures increased by \$1,771,076.

**Report Comments:**

- The County Clerk Should Maintain Proper Documentation of Compensatory Time
- The County Clerk Should Have Expended Funds For Allowable Purposes
- The County Clerk Should Require Reconciliation Of Payroll Expenditures
- The County Clerk Lacks Segregation Of Duties And Has No Written Policy Over Accounts Receivable

**Deposits:**

The County Clerk's deposits were insured and collateralized by bank securities.



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CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Michael O. Buchanon, Warren County Judge/Executive  
Honorable Dorothy Owens, Warren County Clerk  
Members of the Warren County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of revenues and expenditures - regulatory basis of the County Clerk of Warren County, Kentucky, and the statement of revenues, expenditures, and fund balances of the County Clerk's operating fund and county fund with the State Treasurer - regulatory basis for the year ended December 31, 2007. These financial statements are the responsibility of the County Clerk. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the County Clerk prepares the financial statements on a regulatory basis of accounting that demonstrates compliance with the laws of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects the revenues and expenditures of the County Clerk, the revenues, expenditures, and fund balances of the County Clerk's operating fund and county fund with the State Treasurer for the year ended December 31, 2007, in conformity with the regulatory basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated October 23, 2008 on our consideration of the County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.



The Honorable Michael O. Buchanon, Warren County Judge/Executive  
Honorable Dorothy Owens, Warren County Clerk  
Members of the Warren County Fiscal Court

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discusses the following report comments:

- The County Clerk Should Maintain Proper Documentation of Compensatory Time
- The County Clerk Should Have Expended Funds For Allowable Purposes
- The County Clerk Should Require Reconciliation Of Payroll Expenditures
- The County Clerk Lacks Segregation Of Duties And Has No Written Policy Over Accounts Receivable

This report is intended solely for the information and use of the County Clerk and Fiscal Court of Warren County, Kentucky, and the Commonwealth of Kentucky and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a long horizontal flourish extending to the right.

Crit Luallen  
Auditor of Public Accounts

October 23, 2008



WARREN COUNTY  
DOROTHY OWENS, COUNTY CLERK  
STATEMENT OF REVENUES AND EXPENDITURES - REGULATORY BASIS

For The Year Ended December 31, 2007

Revenues

State Grants	\$ 1,560
State Fees For Services	36,946
Fiscal Court	28,710

Licenses and Taxes:

Motor Vehicle-

Licenses and Transfers	\$ 3,515,980
Usage Tax	13,371,171
Tangible Personal Property Tax	7,167,077

Other-

Marriage Licenses	31,311
Miscellaneous Licenses	935
Deed Transfer Tax	582,420
Delinquent Taxes	369,041
	<u>25,037,935</u>

Fees Collected for Services:

Recordings-

Deeds, Easements and Contracts	63,982
Real Estate Mortgages	269,489
Chattel Mortgages and Financing Statements	250,061
Powers of Attorney	8,801
Lein Releases	62,179
Affordable Housing Trust	158,280
All Other Recordings	69,623

Charges for Other Services-

Copywork	41,654
Lien Fees	46,640
Notary Fees	36,582
	<u>1,007,291</u>

Other:

Miscellaneous	5,596
Postage	22,927
Refunds/Overpayments	314
Prior Year Collections	1,802
	<u>30,639</u>

Interest Earned	<u>3,744</u>
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Total Revenues	\$ 26,146,825
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The accompanying notes are an integral part of the financial statements.

WARREN COUNTY  
DOROTHY OWENS, COUNTY CLERK  
STATEMENT OF REVENUES AND EXPENDITURES - REGULATORY BASIS  
For The Year Ended December 31, 2007  
(Continued)

Expenditures

Payments to State:

Motor Vehicle-

Licenses and Transfers	\$ 2,440,829	
Usage Tax	12,969,752	
Tangible Personal Property Tax	2,549,996	
Web Renewals	21,004	
Licenses, Taxes, and Fees-		
Delinquent Tax	179,368	
Legal Process Tax	106,959	
Affordable Housing Trust	<u>158,280</u>	\$ 18,426,188

Payments to Fiscal Court:

Tangible Personal Property Tax	850,916	
Delinquent Tax	37,590	
Deed Transfer Tax	553,239	
Miscellaneous	<u>593</u>	1,442,338

Payments to Other Districts:

Tangible Personal Property Tax	3,479,476	
Delinquent Tax	<u>60,666</u>	3,540,142

Payments to Sheriff 1,351

Payments to County Attorney 57,559

Operating Expenditures:

Other Expenses-

Refunds	504	
Transfer of Prior Year Funds	1,802	
Miscellaneous	95	
Library and Archives	<u>1,560</u>	<u>3,961</u>

Total Expenditures \$ 23,471,539

Net Revenues 2,675,286

Payments to State Treasurer:

75% Operating Fund	2,044,645	
25% County Fund	<u>630,641</u>	<u>2,675,286</u>

Balance Due at Completion of Audit \$ 0

The accompanying notes are an integral part of the financial statements.

WARREN COUNTY  
DOROTHY OWENS, COUNTY CLERK  
STATEMENT OF REVENUES, EXPENDITURES, AND  
FUND BALANCES OF THE COUNTY CLERK'S OPERATING FUND  
AND COUNTY FUND WITH THE STATE TREASURER - REGULATORY BASIS

For The Year Ended December 31, 2007

	75% Operating Fund	25% County Fund	Totals
Fund Balance - January 1, 2007	\$	\$	\$
<u>Revenues</u>			
Fees Paid to State - Operating Funds (75%)	2,044,645		2,044,645
Fees Paid to State - County Funds (25%)		630,641	630,641
Total Funds Available	2,044,645	630,641	2,675,286
<u>Expenditures</u>			
Warren County Government		630,641	630,641
Personnel Services-			
Clerk's Salary	96,517		96,517
Clerk's Expense Allowance	3,600		3,600
Clerk's Training Incentive	3,386		3,386
Deputies' Salaries	868,481		868,481
Employee Benefits-			
Employer's Share Social Security	69,402		69,402
Employer's Share Retirement	137,025		137,025
Employer's Paid Health Insurance	79,722		79,722
Contracted Services-			
Computer Equipment	225,945		225,945
Copy Machines	17,067		17,067
Printing and Binding	12,939		12,939
Supplies and Materials-			
Office Supplies	17,902		17,902
Other Charges-			
Clerk and Deputy Bonds	7,589		7,589
Conventions and Travel	4,648		4,648
Postage	25,013		25,013
Miscellaneous	3,044		3,044

The accompanying notes are an integral part of the financial statements.

WARREN COUNTY  
DOROTHY OWENS, COUNTY CLERK  
STATEMENT OF REVENUES, EXPENDITURES, AND  
FUND BALANCES OF THE COUNTY CLERK'S OPERATING FUND  
AND COUNTY FUND WITH THE STATE TREASURER - REGULATORY BASIS  
For The Year Ended December 31, 2007  
(Continued)

	75% Operating Fund	25% County Fund	Totals
<u>Expenditures (Continued)</u>			
Other Charges- (Continued)			
Books and Maps	\$ 401	\$	\$ 401
Office Repair	280		280
Software License	892		892
Office Equipment Maintenance	2,080		2,080
Insurance	3,274		3,274
Office Equipment	1,964		1,964
Tax Bill Preparation	11,584		11,584
Telephone	4,997		4,997
Capital Outlay-			
Office Furnishings	2,517		2,517
Total Expenditures	<u>1,600,269</u>	<u>630,641</u>	<u>2,230,910</u>
Fund Balance - December 31, 2007	<u>\$ 444,376</u>	<u>\$ 0</u>	<u>\$ 444,376</u>

The accompanying notes are an integral part of the financial statements.

WARREN COUNTY  
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2007

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of revenues over expenditures to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount due from the County Clerk as determined by the audit.

KRS 64.350 establishes that a fee official in counties with a population over 70,000 has two funds with the State Treasurer for the deposit of fees collected. Seventy-five percent (75%) of the fees collected is deposited in a County Clerk's operating fund and used for office expenses of the fee official. The remaining twenty-five percent (25%) of fees collected is deposited to the county fiscal court fund and paid to the fiscal courts, urban-county governments, or consolidated local governments of the respective counties quarterly no later than April 15, July 15, October 15, and January 15. These funds are closed at the end of each official term by paying the balances to the respective county government.

The financial statements have been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this regulatory basis of accounting, revenues and expenditures are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive), at December 31:

- Interest receivable
- Collection on accounts due from others for 2007 services
- Reimbursements for 2007 activities
- Payments due other governmental entities for December tax and fee collections
- Payroll expenditures incurred but not paid
- Payments due vendors for goods or services provided in 2007

The Attorney General issued a letter which stated that some revenues of the fee official offices could be considered reimbursed expenses. All reimbursed expenses are treated as revenue in the 75 percent fund.

WARREN COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2007  
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the County Clerk's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county officials and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a cost-sharing, multiple-employer, defined benefit pension plan that covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members.

Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5.0 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 13.19 percent for the first six months and 16.17 percent for the last six months of the year.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information pertaining to CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report which is a matter of public record. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, Kentucky 40601-6124, or by telephone at (502) 564-4646.

Note 3. Deposits

The County Clerk maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the County Clerk and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

WARREN COUNTY  
 NOTES TO THE FINANCIAL STATEMENTS  
 December 31, 2007  
 (Continued)

Note 3. Deposits (Continued)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the County Clerk's deposits may not be returned. The County Clerk does not have a deposit policy for custodial credit risk but rather follows the requirements of KRS 41.240(4). As of December 31, 2007, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 4. Grant

The County Clerk received a local records microfilming grant from the Kentucky Department for Libraries and Archives during 2004. The unexpended balance as of December 31, 2006 was \$20,720. No funds were received during calendar year 2007. Funds totaling \$1,560 were expended during the year. The unexpended grant balance was \$19,160 as of December 31, 2007.

Note 5. Leases

The Clerk's office was committed to the following lease agreements as of December 31, 2007:

Item Purchased	Monthly Payment	Term of Agreement	Ending Date	Remaining Balance December 31, 2007
Software License and Service	\$ 4,950	60 months	01/14/2010	\$ 123,750
Hardware Rental and Service	13,843	60 months	01/14/2010	346,112
Totals	<u>\$ 18,793</u>			<u>\$ 469,862</u>

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS





CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Michael O. Buchanon, Warren County Judge/Executive  
Honorable Dorothy Owens, Warren County Clerk  
Members of the Warren County Fiscal Court

Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of The Financial  
Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements - regulatory basis of the Warren County Clerk for the year ended December 31, 2007, and have issued our report thereon dated October 23, 2008. The County Clerk's financial statements are prepared in accordance with a basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Warren County Clerk's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Warren County Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Warren County Clerk's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with the regulatory basis of accounting such that there is more than a remote likelihood that a misstatement of the entity's financial statement that is more than inconsequential will not be prevented or detected by the entity's internal control over financial reporting. We consider the deficiencies described in the accompanying comments and recommendations to be significant deficiencies in internal control over financial reporting.

- The County Clerk Should Require Reconciliation Of Payroll Expenditures
- The County Clerk Lacks Segregation Of Duties And Has No Written Policy Over Accounts Receivable



Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards  
(Continued)

Internal Control Over Financial Reporting (Continued)

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statement will not be prevented or detected by the entity's internal control. Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider the significant deficiencies described above to be material weaknesses.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Warren County Clerk's financial statement for the year ended December 31, 2007, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying comments and recommendations.

- The County Clerk Should Maintain Proper Documentation of Compensatory Time
- The County Clerk Should Have Expended Funds For Official Operating Purposes Only

The Warren County Clerk's responses to the findings identified in our audit are included in the accompanying comments and recommendations. We did not audit the County Clerk's responses and accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Warren County Fiscal Court, and the Department for Local Government and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Crit Luallen  
Auditor of Public Accounts

October 23, 2008

## COMMENTS AND RECOMMENDATIONS



WARREN COUNTY  
DOROTHY OWENS, COUNTY CLERK  
COMMENTS AND RECOMMENDATIONS

For The Year Ended December 31, 2007

STATE LAWS AND REGULATIONS:

The County Clerk Should Maintain Proper Documentation of Compensatory Time

During testing of payroll, we noted County Clerk employees utilize compensatory time. The County Clerk did not properly maintain compensatory time balances and payroll records did not support hours of compensatory time awarded by the County Clerk. Compensatory time was awarded at straight rate and no overtime (time worked in excess of 40 hours a week) was paid. The County Clerk's employees were not awarded compensatory time in accordance with KRS 337.285, which requires compensation for "employment in excess of forty (40) hours in a work week at a rate of not less than one and one-half (1-1/2) times the hourly rate at which he is employed." We recommend the County Clerk maintain proper documentation of compensatory time and utilize compensatory time or pay overtime in accordance with KRS 337.285. The County Clerk should also determine actual compensatory leave balance for all employees and establish a written compensatory time policy.

*County Clerk's Response: I will be discussing this problem with my county attorney.*

The County Clerk Should Have Expended Funds For Allowable Purposes

The County Clerk expended \$402 for ink pens displaying the County Clerk's name. In Funk vs. Milliken, 317 S.W. 2d 299 (KY 1958), Kentucky's highest court reaffirmed the rule that county fee officials' expenditures of public funds will be allowed only if the expenditures are necessary, adequately documented, reasonable in amount, beneficial to the public, and not predominantly personal in nature. We recommend the County Clerk deposit personal funds in the amount of \$402 into her 2008 Fee Account to reimburse the 75% operating account for this disallowed expenditure. We also recommend the County Clerk's office expend funds for official purposes and that these expenditures be necessary, adequately documented, reasonable in amount, beneficial to the public, and not predominantly personal in nature.

*County Clerk's Response: This is not an election year and I am not campaigning for office. I haven't decided if I will run again. The pens are for customer service. They are not laying on the counter customers ask for a pen.*

INTERNAL CONTROL - SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES:

The County Clerk Should Implement Procedures Requiring Payroll Expenditures To Be Reconciled

During our review of internal controls, we noted the bookkeeper records payroll expenditures to the expenditures ledger for the 75% operating fund from the MARS report instead of from the payroll vouchers and payroll registers. The payroll expenditures per payroll vouchers and payroll registers are not being reconciled to the MARS report or to the expenditures ledger for the 75% operating fund. The lack of reconciliation of payroll expenditures to MARS is a significant internal control deficiency as well as a material weakness because bookkeepers are unable to balance the 75% account correctly without knowledge of all activity occurring in the 75% account. We recommend the County Clerk or designee reconcile totals per payroll vouchers and payroll registers to the MARS report and the expenditures ledger for the 75% operating fund.

*County Clerk's Response: I will see that Bookkeeping gets all reports necessary to reconcile.*

WARREN COUNTY  
DOROTHY OWENS, COUNTY CLERK  
COMMENTS AND RECOMMENDATIONS  
For The Year Ended December 31, 2007  
(Continued)

INTERNAL CONTROL - SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES:  
(Continued)

The County Clerk Lacks Segregation Of Duties And Has No Written Policy Over Accounts Receivable

During our review of internal controls, we noted the County Clerk maintains accounts receivable. The County Clerk however, has no written policy for the allowance or collection of accounts receivable. We reviewed accounts receivable journals and noted employees who allow charges are also responsible for the collection of accounts receivable. No one independent of accounts receivable maintenance verifies the validity of or subsequent collection of charges. The lack of oversight over accounts receivable allowed for an employee of the County Clerk to charge motor vehicle taxes and licenses on January 3, 2007, January 29, 2007, and February 2, 2007. These charges were subsequently paid on March 16, 2007 and March 30, 2007. The lack of segregation of duties and no written policy over accounts receivable is a significant internal control deficiency as well as a material weakness. We recommend the County Clerk require: a) proper authorization for accounts receivable charges and collections, b) reconciliation of accounts receivable by someone independent of accounts receivable charges and collections, and c) the adoption of a written policy over accounts receivable that details allowable charges and collection procedures.

*County Clerk's Response: I had a meeting with employees about this matter.*



